

**IN THE UNITED STATES BANKRUPTCY COURT FOR
THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DISTRICT**

IN RE:

CIRCUIT CITY STORES, INC.,)	CASE NO. 08-35653-KRH
et. al.)	
)	CHAPTER 11
)	
)	JOINTLY ADMINISTERED
Debtors.)	

**OBJECTION OF THE UNITED STATES OF AMERICA TO MOTION OF THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS FOR AN ORDER CLARIFYING REQUIREMENT TO PROVIDE ACCESS
TO CONFIDENTIAL OR PRIVILEGED INFORMATION**

COMES NOW the United States of America, by its attorney,
Dana J. Boente, acting on behalf of the Internal Revenue
Service, and objects to the Motion of the Official Committee of
Unsecured Creditors for an Order Clarifying Requirement to
Provide Access to Confidential or Privileged Information on the
following grounds:

1. The definition of "Confidential Information" contained
in both the Motion and the proposed Order is overly broad and
far exceeds the type of information protected by 11 U.S.C. §
107(b) from which authority the Committee's request gleans
support.

Richard F. Stein
Special Assistant United States Attorney
D.C. Bar No. 931105
Counsel for the Internal Revenue Service
Eastern District of Virginia
600 East Main Street, Suite 1601
Richmond, VA 23219-2430
Tel. No. (804) 916-3945

- 2 -

2. The definition of "Privileged Information" contained in both the Motion and the proposed Order is overly broad.

3. The concept of "Privileged Information" and the protection afforded it set forth by the Official Committee of Unsecured Creditors unreasonably expands the established limits of judicially recognized privilege and appears to create a new debtor-unsecured creditors committee privilege.

4. The proposed Order allows the debtor and the committee to either unilaterally or in concert declare what information is confidential and/or privileged and simply withhold any type of disclosure of the information without ever acknowledging that it is asserting nondisclosure pursuant to "Confidential Information" or "Privilege".

5. The proposed Order fails to require even the maintenance of a privilege or confidential information log much less the maintenance of a log or list which meets the requirements of Fed.R.Civ.P. 26(b)(5) or the judicial requirements of the federal courts of the Eastern District of Virginia. See Rambus v. Infineon Technologies AG, 220 F.D.R. 264 (E.D. Va. 2004).

6. The proposed Order fails to provide for any challenge to or judicial review of an assertion of nondisclosure by either the Debtor or the Official Committee of Unsecured Creditors.

- 3 -

7. The protocol for providing information to creditors in the proposed Order, the circuitcitycommittee.com website, appears to provide no information which is not already readily available to any creditor with access to the Court's CM/ECF system. As a result, the protocol fails to comply with 11 U.S.C. § 1102(b)(3).

WHEREFORE, the United States objects to the granting of the Official Committee of Unsecured Creditors' motion.

Respectfully submitted,

DANA J. BOENTE
Acting United States Attorney

By: /s/ Richard F. Stein
Special Assistant United States Attorney
Eastern District of Virginia
600 East Main Street, Suite 1601
Richmond, VA 23219-2430
Tel. No. (804) 916-3945

CERTIFICATE OF SERVICE

I hereby certify that on December 18, 2008, a true and accurate copy of the foregoing OBJECTION OF THE UNITED STATES OF AMERICA TO MOTION OF THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR AN ORDER CLARIFYING REQUIREMENT TO PROVIDE ACCESS TO CONFIDENTIAL OR PRIVILEGED INFORMATION was electronically filed with the Clerk of the Court using the CM/ECF system, which will thereby cause the above to be electronically served on all registered users of the ECF system that have filed notices of appearance in this matter, and mailed, by U.S. Mail, first class, postage prepaid, to all persons on the attached Service List.

Daniel F. Blanks, Esq.
Douglas M. Foley, Esq.
McGuire Woods LLP
9000 World Trade Center
101 W. Main Street
Norfolk, Virginia 23510

Dion W. Hayes, Esq.
Joseph S. Sheerin, Esq.
Sarah Becket Boehm, Esq.
McGuire Woods LLP
One James Center
901 East Cary Street
Richmond, Virginia 23219

Greg M. Galardi, Esq.
Ian S. Fredericks, Esq.
Skadden, Arps, Slate, Meagher & Flom, LLP
One Rodney Square
P.O. Box 636
Wilmington, Delaware 19899-0636

Chris L. Dickerson, Esq.
Skadden, Arps, Slate, Meagher & Flom, LLP
333 West Wacker Drive
Chicago, Illinois 60606

Lynn L. Tavenner, Esq.
Paula S. Beran, Esq.
Tavenner & Beran, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219

Jeffrey N. Pomerantz, Esq.
Pachulski Stang Ziehl & Jones LLP
10100 Santa Monica Boulevard, 11th Floor
Los Angeles, CA 90067-4100

Robert J. Feinstein, Esq.
Pachulski Stang Ziehl & Jones LLP
780 Third Avenue, 36th Floor
New York, New York 10017-2024

Robert B. Van Arsdale, Esq.
Office of the U. S. Trustee
701 E. Broad St., Suite 4304
Richmond, Virginia 23219

/s/ Richard F. Stein
Richard F. Stein
Special Assistant United States Attorney